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What is EUROSAI

European Organisation of Supreme Audit Institutions

is one of the Regional Organisations of the International Organisation of Supreme Audit Institutions (INTOSAI). EUROSAI was established in 1990 by 30 members (the SAIs of 29 European States and the European Court of Auditors). The current membership amounts to 51.
EUROSAI Objectives

1. To promote professional cooperation among SAI members.

2. To encourage the exchange of information and documentation.

3. To advance the study of public sector audit.

4. To work towards the harmonisation of terminology in the field of public audit, among others.
EUROSAI undertakes its activity through three bodies: the Congress, the Governing Board, and the Secretariat. The detailed role of each one of them are described in the EUROSAI Statutes.
The EUROSAI Congress is the supreme authority of the Organisation. It is the main decision-making organ and it determines the strategic direction of the whole Organisation. It consists of the Heads of the 51 members, including the European Court of Auditors, and it shall meet at least every three years.

The last EUROSAI Congress (XI), initially scheduled to take place in Prague in 2020, had to be postponed due to the COVID-19 pandemic. It was held virtually, on 14 April 2021, focused on governance issues and organised by SAI Czech Republic.

The next Congress (XII) will be organised by SAI Israel in May/June 2024, under the theme “Sharing minds = Greater SAIs”.

The EUROSAI Governing Board (GB) fulfils the specific duties and responsibilities entrusted to its members by the Congress. The GB consists of 8 members and it meets at least once a year. There are 4 members by right (the former and current Presidents and the upcoming President together with the EUROSAI Secretary General) and 4 members elected by the Congress. GB members are elected by the Congress for a duration of six years; two members are elected every three years. The members may not be re-elected for the period immediately following their term of office.

If you are interested in becoming a GB member you need to send your application to the Secretariat two months before the next Congress.
The Secretariat of EUROSAI is permanently held by the **Spanish Court of Audit**, which is also the EUROSAI headquarters. The Secretary General of EUROSAI is the President of the Spanish Court of Audit.

The EUROSAI Secretariat provides the Organisation with the administrative support and hosts the EUROSAI website. The EUROSAI Secretariat is not financed from the EUROSAI budget.

**Current Strategic Goals (SGs), GB members and their Portfolios**

The aim of Strategic Goal 1 (SG 1) is to promote audit-related cooperation, to support the development of innovative approaches and methods, and to facilitate the sharing of knowledge. SAI Lithuania (GB member) together with SAI Germany (a non-GB member) are the co-leaders of this SG.

The objective of Strategic Goal 2 (SG 2) is to facilitate and support needs-driven institutional capacity development initiatives, for example through self-assessments, peer reviews and other evaluations, to promote and facilitate the implementation of INTOSAI’s Framework of Professional Pronouncements. SAI Poland (as GB member) and SAI Sweden (as non-GB member) are co-leaders of this SG.
The EUROSAI Secretariat holds the **Relations with INTOSAI and its Regional Organisations portfolio** and its aim is to channel relations with INTOSAI and its bodies, to represent EUROSAI in structures, fora and events to which it is invited, and to enhance EUROSAI cooperation with other INTOSAI Regional Organisations.

The EUROSAI Secretariat together with SAI Israel manages the **Communication Portfolio** with the aim to implement the new EUROSAI Communication Framework.

SAI Czech Republic holds the three-year Presidency of EUROSAI at the moment (2021 – 2024) and is responsible for the **Overall Governance and Culture Portfolio** to ensure the smooth management and operation of the Organisation.

SAI Latvia is in charge of the portfolio on **Relations with non-SAI stakeholders** whose aim is to promote and position EUROSAI in the non-SAI world as a professional agile SAI network Organisation.

SAI United Kingdom is responsible for the portfolio on **Emerging Issues and Forward Thinking** its objective being to promote excellence in audit by supporting EUROSAI members to identify and more importantly act upon emerging issues in a timely way.
In compliance with article 9.5 of the EUROSAI Statutes, the Congress is authorised to create technical commissions and study groups and determine their functions.

The EUROSAI GB can also initiate the formation of various project/study groups, task forces, and committees to support the implementation of EUROSAI actions. The Working Groups, Task Forces, and Networks consist of EUROSAI members and report their work to the EUROSAI GB and directly to the Congress.

These bodies can be established to support the Congress at a technical level, in concrete projects and initiatives. They are entrusted with specific mandates. These bodies can be created on a permanent basis (WGs) or for a limited duration for developing ad hoc tasks (TFs). The establishment, provision with new mandates, and dissolution of these bodies are the responsibility of the Congress.

EUROSAI members can participate in these bodies on a voluntary basis. Each Working Group/Task Force/Network shall elect its own chair.

3 Working Groups


- **Working Group on Environmental Auditing**, established in 1999 (IV Congress). Chair: SAI Poland.

- **Working Group on the Audit of Funds Allocated to Disasters and Catastrophes**, established as a Task Force in 2008 (VII Congress) and transformed into a Working Group in 2014 (IX Congress). Chair: SAI Ukraine.
1 Task Force

Task Force on Municipality Audit, established in 2016 (44th Governing Board). Chair: SAI Lithuania.

1 Network

Network for Ethics, set up as a Task Force on Audit and Ethics in 2011 (38th Governing Board) and transformed into network in 2021 (XI Congress). Chair: SAI Croatia.

EUROSAI and Finances

EUROSAI’s main source of income is its members' annual contributions and the in-kind contributions of the members who host different types of EUROSAI events (Congress included). These members’ annual contributions are grouped into four contribution groups mainly by application of the development scales assigned to each country by the United Nations. Payments are due to the EUROSAI Secretariat no later than 31st March each year.

A EUROSAI member responsible for a particular EUROSAI activity can apply for funding. All necessary details about the EUROSAI financial management are available in the EUROSAI Financial Rules.
EUROSAI makes a great effort to ensure appropriate representation of EUROSAI Members by respecting the geographical diversity and different systems of organisation of public sector auditing.

EUROSAI website
Presidency website

Follow us on the Twitter account of the EUROSAI Presidency
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